

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark & Tari Kelsey
DOCKET NO.: 06-20871.001-R-1
PARCEL NO.: 16-08-108-006-0000

The parties of record before the Property Tax Appeal Board are Mark & Tari Kelsey, the appellants, and the Cook County Board of Review.

The subject property consists of a 99-year-old, two-story, single-family dwelling of frame construction containing 1,842 square feet of living area and located in Oak Park Township, Cook County. Features of the home include three full bathrooms, a full-unfinished basement and a two-car detached garage.

The appellant, Mark Kelsey, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on eight properties suggested as comparable to the subject. The appellants also submitted photographs of the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellants' documents, the eight suggested comparables consist of two-story, single-family dwellings of frame or stucco construction located within two blocks of the subject, however, only one of the suggested comparables has the same neighborhood code as the subject. The improvements range in size from 1,642 to 2,200 square feet of living area and range in age from 92 to 109 years. The comparables contain two or three full bathrooms and a finished or unfinished basement. Three comparables contain air-conditioning, three comparables have a fireplace and seven comparables have a one-car or two-car detached garage. The improvement assessments range from \$7.79 to \$16.67 per square foot of living area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 8,549
IMPR.: \$ 40,855
TOTAL: \$ 49,404

Subject only to the State multiplier as applicable.

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At hearing, the appellant argued that the appellants' comparables are similar to the subject in size of living area, construction and location. Based on the evidence submitted, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$49,404. The subject's improvement assessment is \$40,855 or \$22.18 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,768 to 1,781 square feet of living area and range in age from 95 to 100 years. The comparables contain one and one-half, two or two and one-half bathrooms, a finished or unfinished basement and a one-car or two-car garage. The improvement assessments range from \$22.67 to \$24.46 per square foot of living area.

At hearing, testimony indicated that the board's comparable one is located within one block of the subject while comparables two and three are located approximately 10 blocks from the subject. The board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted nine new comparable properties and argued that they further supported a reduction in the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The Board finds the appellants' comparables seven and eight and the board of review's comparables to be the most similar properties to the subject in the record. These five properties

are similar to the subject in improvement size, amenities, age and construction and have improvement assessments ranging from \$16.23 to \$24.46 per square foot of living area. The subject's per square foot improvement assessment of \$22.18 falls within the range established by these properties. The appellants' remaining comparables are accorded less weight because they differ from the subject in improvement size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Next, the Property Tax Appeal Board did not consider the nine new comparables submitted in rebuttal. *Section 1910.66 (c), of the Official Rules of the Property Tax Appeal Board* states in part, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." 86 Ill. Adm. Code §1910.66(c). Therefore, the Property Tax Appeal Board is precluded from considering the new comparables submitted as rebuttal evidence.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.